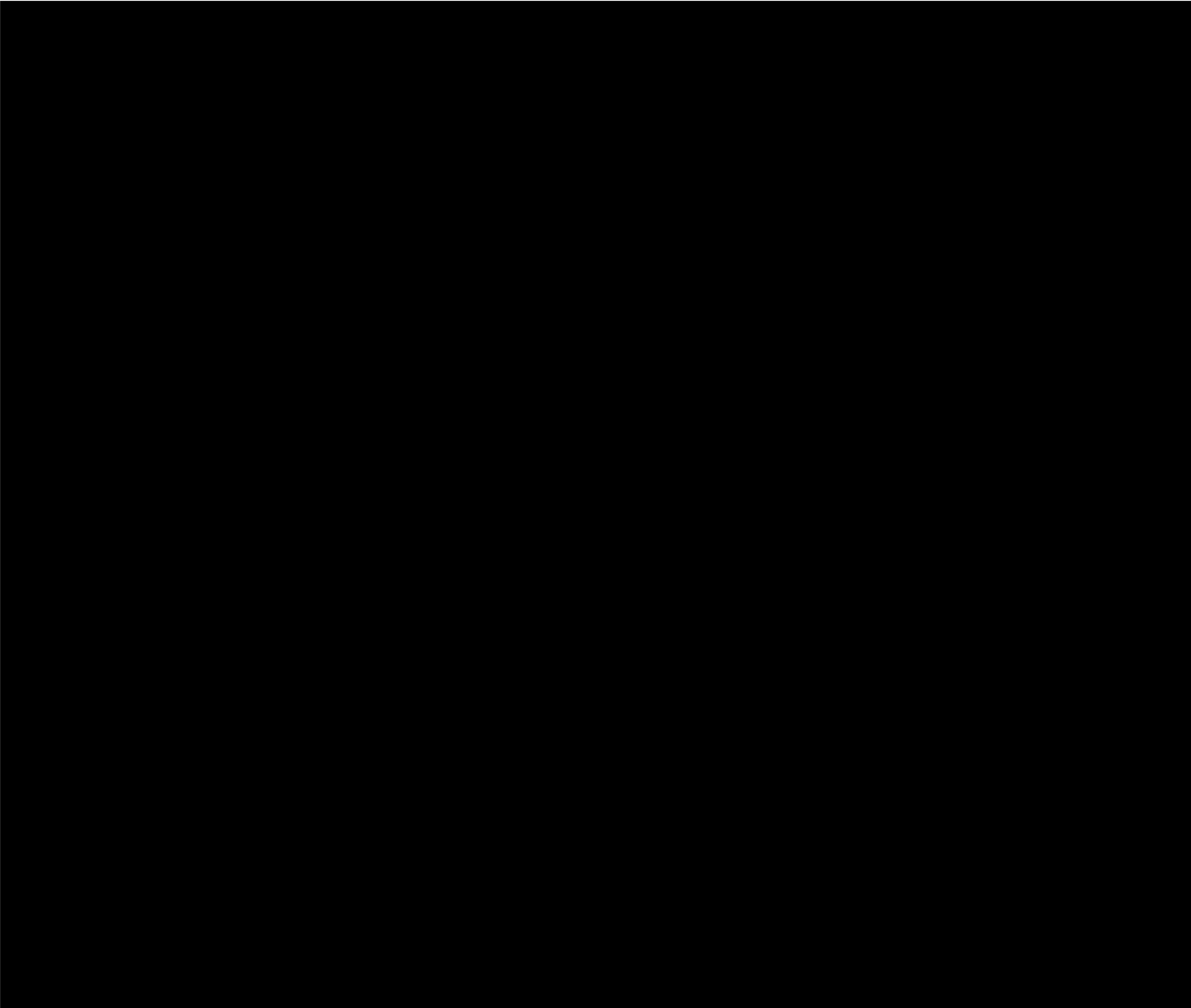


EXHIBIT 3



From: vivian <vivian@haiyanwoodworking.com>
Sent: Thursday, December 26, 2019 4:27 AM
To: Jill Witter <jwitter@parkstm.com>
Cc: Jason Delves <jdelves@cabinetstogo.com>; Sara Valencia <sara.v@cabinetstogo.com>; Kim Surber <KSurber@cabinetstogo.com>; '李蕾' <sabrina@haiyanwoodworking.com>
Subject: 答复: Haiyan Malaysia

Hi Jill,

We received your explanation and the information in details. We will do it accordingly.

Thank you and best regards.

Vivian

发件人: Jill Witter [mailto:jwitter@parkstm.com]
发送时间: 2019年12月25日 19:58

收件人: vivian@haiyanwoodworking.com
抄送: Jason Delves; Sara Valencia; Kim Surber
主题: Haiyan Malaysia

Vivian:

I understand that POs are being issued to your new Malaysian facility. Congratulations.

This facility will be subject to the same compliance obligations as have been previously applicable to your facility in China. In particular, all production must be in compliance with U.S. regulations necessary for importation into the United States, including without limitation the Lacey Act, EPA TSCA Title VI, CARB Phase II and U.S. customs regulations.

Because this is a new facility just entering into production, Cabinets To Go will have an inspector present during production. CTG will be utilizing Benchmark International as its inspection partner. Production schedules are to be submitted each Monday for, at a minimum, the following two weeks in order for us to be able to timely schedule inspectors. As a result, we should always have a minimum of two weeks advance notice of production. This is the same process as you have followed in the past. A full audit of the facility will be scheduled at a later time.

All documentation for raw materials (Lacey Act, EPA, etc) will continue to be submitted to compliance@cabinetstogo.com. Given this is a new facility, we strongly recommend you submit that documentation as soon as available. NO PLYWOOD FROM CHINA WILL BE ACCEPTED. Additionally, all major components (the box, doors, drawers) must be manufactured in Malaysia for us to avoid additional tariffs. We further ask that all raw materials intended for Cabinets To Go be segregated and maintained separately. As before, Sara Valencia will be working with your team on review and approval of documentation.

Kim Surber will be working with you regarding required labeling, box art, and any changes required to reflect importation from Malaysia. Please review the labeling requirements as set out in the Supplier Manual to insure correct labeling. Recently, we have noticed product that is not correctly labeled. Particular attention to labeling of parts (not included within the RTA package) and multiples contained in a single box but intended to be sold separately to insure adequate labeling.

Lastly, please provide information regarding the legal entity which will be invoicing Cabinets To Go. We have received reports of US customs beginning to hold shipments that are coming from a country other than China but which reflect either an invoice from a Chinese entity and/or payment to a bank account in China (including Hong Kong). This is apparently due to attempts by some companies to avoid tariffs by illegal transshipment of product and/or raw materials (such as use of Chinese plywood). These holds are occurring regardless of a company's ability to produce Lacey Act and EPA TSCA documentation. Accordingly, we request invoicing be from a non Chinese entity and payment be to a Malaysian bank account.

We look forward to working with your team in Malaysia. Please do not hesitate to contact me, Sara, or Kim should you have questions.

Jill

Jill Witter
Chief Legal Officer
TS Family Office | Cabinets-to-Go | Talon Floors | Gracious Home | Park Street Management | F9 Properties

844 Alton Road, Miami Beach, FL 33139
972-310-1449 | jwitter@parkstm.com

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*remove all metadata from all attachments to this email, and any metadata that may be found therein has been produced inadvertently and should not be reviewed.
Thank you.*